

**701—74.6(435) Taxation—square footage.** Homes located within mobile home parks or manufactured home communities are subject to a square footage tax at the rates specified in Iowa Code section 435.22. It shall be the responsibility of the owner to provide the county treasurer with appropriate documentation to verify eligibility for the reduced tax due to the home's age. Modular homes placed in mobile home parks or manufactured home communities that were not in existence on or before January 1, 1998, shall be subject to assessment and taxation as real estate.

The mobile home park or manufactured home community owner or manager shall make an annual report with the county treasurer by June 1 listing the owner and address of each home sited in the park or community. An additional report shall be filed by December 1 if any homes are moved in or out of the park or community or there are any changes in home ownership.

This rule is intended to implement Iowa Code sections 435.22 and 435.24(3).